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**From:**

**Sent:** Monday, April 12, 2010 1:28:17 PM

**To:**

**Cc:**

**Subject:** RE: Urgent: 6651(a)(2) question

If not assessed by the Service Center, then the 6651(a)(2) penalty with respect to the filed return could be assessed now without the penalty being in the SNOD. The limitations period on assessment shouldn't be controlled by the 3-year period in section 6501 because the penalty accrues over a 50-month period and could not be assessed in full if a 3-year assessment period applied. Nonetheless, you should try to assess before sending the SNOD if you can.

In response to your second question, by way of example, the section 6651(a)(3) penalty would be appropriate to assert after a deficiency is determined, notice and demand for payment of the deficiency is made and the taxpayer fails to pay within the applicable 10- or 21-day period.